

## Change of Address

▶ Please type or print.

▶ See instructions on back.      ▶ Do not attach this form to your return.

### Part I Complete This Part To Change Your Home Mailing Address

Check **all** boxes this change affects:

- 1  Individual income tax returns (Forms 1040, 1040A, 1040EZ, TeleFile, 1040NR, etc.)  
 ▶ If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here . . . . . ▶
- 2  Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.)  
 ▶ For Forms 706 and 706-NA, enter the decedent's name and social security number below.
- ▶ Decedent's name ▶ Social security number

<b>3a</b> Your name (first name, initial, and last name)	<b>3b</b> Your social security number
<b>4a</b> Spouse's name (first name, initial, and last name)	<b>4b</b> Spouse's social security number

**5** Prior name(s). See instructions.

<b>6a</b> Old address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.	Apt. no.
<b>6b</b> Spouse's old address, if different from line 6a (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.	Apt. no.
<b>7</b> New address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.	Apt. no.

### Part II Complete This Part To Change Your Business Mailing Address or Business Location

Check **all** boxes this change affects:

- 8  Employment, excise, income, and other business returns (Forms 720, 940, 940-EZ, 941, 990, 1041, 1065, 1120, etc.)
- 9  Employee plan returns (Forms 5500, 5500-EZ, etc.)
- 10  Business location

<b>11a</b> Business name	<b>11b</b> Employer identification number
<b>12</b> Old mailing address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.	Room or suite no.
<b>13</b> New mailing address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.	Room or suite no.
<b>14</b> New business location (no., street, city or town, state, and ZIP code). If a foreign address, see instructions.	Room or suite no.

### Part III Signature

Daytime telephone number of person to contact (optional) ▶ (    ) \_\_\_\_\_

<b>Sign Here</b> ▶ _____ Your signature <span style="float: right;">Date</span>	▶ _____ If Part II completed, signature of owner, officer, or representative <span style="float: right;">Date</span>
▶ _____ If joint return, spouse's signature <span style="float: right;">Date</span>	▶ _____ Title

## Purpose of Form

You can use Form 8822 to notify the Internal Revenue Service if you changed your home or business mailing address or your business location. If this change also affects the mailing address for your children who filed income tax returns, complete and file a separate Form 8822 for each child. If you are a representative signing for the taxpayer, attach to Form 8822 a copy of your power of attorney.

**Changing both home and business addresses?** If you are, use a separate Form 8822 to show each change.

## Prior Name(s)

If you or your spouse changed your name because of marriage, divorce, etc., complete line 5. Also, be sure to notify the Social Security Administration of your new name so that it has the same name in its records that you have on your tax return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

## Addresses

Be sure to include any apartment, room, or suite number in the space provided.

## P.O. Box

Enter your box number instead of your street address only if your post office does not deliver mail to your street address.

## Foreign Address

Enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Please do not abbreviate the country name.

## Signature

If you are completing Part II, the owner, an officer, or a representative must sign. An officer is the president, vice president, treasurer, chief accounting officer, etc. A representative is a person who has a valid power of attorney to handle tax matters or is otherwise authorized to sign tax returns for the business.

## Where To File

Send this form to the Internal Revenue Service Center shown next that applies to you.



*If you checked the box on line 2, see Filers Who Checked the Box on Line 2 or Completed Part II for where to file this form.*

## Filers Who Checked the Box on Line 1 and Completed Part I

IF your old home mailing address was in . . .	THEN use this address . . .
Alabama, Florida, Georgia, Mississippi, North Carolina, Rhode Island, South Carolina, West Virginia	Atlanta, GA 39901
Arkansas, Colorado, Kentucky, Louisiana, New Mexico, Oklahoma, Tennessee, Texas	Austin, TX 73301
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Virginia, Washington, Wyoming	Fresno, CA 93888
Maine, Massachusetts, New Hampshire, New York, Vermont	Andover, MA 05501
Connecticut, Delaware, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Kansas City, MO 64999
Ohio*	Memphis, TN 37501
District of Columbia, Maryland, New Jersey, Pennsylvania	Philadelphia, PA 19255
American Samoa	Philadelphia, PA 19255
Guam: Permanent residents	Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921
Guam: Nonpermanent residents Puerto Rico (or if excluding income under Internal Revenue Code section 933)	Philadelphia, PA 19255
Virgin Islands: Nonpermanent residents	V. I. Bureau of Internal Revenue 9601 Estate Thomas Charlotte Amalie St. Thomas, VI 00802
Foreign country: U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563 Dual-status aliens All APO and FPO addresses	Philadelphia, PA 19255

\*If you live in Ohio and mail Form 8822 after June 30, 2005, send it to: Internal Revenue Service Center, Fresno, CA 93888.

## Filers Who Checked the Box on Line 2 or Completed Part II

IF your old business address was in . . .	THEN use this address . . .
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	Cincinnati, OH 45999

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming	Ogden, UT 84201
Outside the United States	Philadelphia, PA 19255

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011, which require you to file a statement with us for any tax for which you are liable. Section 6109 requires that you provide your social security number on what you file. This is so we know who you are, and can process your form and other papers.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The use of this form is voluntary. However, if you fail to provide the Internal Revenue Service with your current mailing address, you may not receive a notice of deficiency or a notice and demand for tax. Despite the failure to receive such notices, penalties and interest will continue to accrue on the tax deficiencies.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 16 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* on this page.